



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Principal Office: P.O. BOX 12
STRATFORD, WI 54484-0012

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARGARET BRUBAKER of _____
(Person responsible for accounts)

_____, Stratford Municipal Water and Electric Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/1998
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STRATFORD MUNICIPAL WATER AND ELECTRIC UTILITY

Utility Address: P.O. BOX 12
STRATFORD, WI 54484-0012

When was utility organized? 10/21/1921

Report any change in name: N/A

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARGARET BRUBAKER

Title: VILLAGE CLERK

Office Address:

P.O. BOX 12
STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4166

Fax Number: (715) 687 - 4435

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR CLIFFORD A WIERNIK CPA

Title: PRINCIPAL

Office Address: ANDERSON, TACKMAN & COMPANY PLC
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54481

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit: n/a

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JERRY FRODL**Title:** SUPERINTENDENT**Office Address:**

P.O. BOX 12

STRATFORD, WI 54484-0012

Telephone: (715) 687 - 4166**Fax Number:** (715) 687 - 4435**E-mail Address:**

Name of utility commission/committee: Stratford Water & Electric Utility Commission

Names of members of utility commission/committee:

MR BRAD GILBERTSON

MR PAUL PANKRATZ

MR THEODORE SCHOENHERR, CHAIRMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	853,530	796,454	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	647,641	618,988	2
Depreciation Expense (403)	42,108	36,305	3
Amortization Expense (404-407)	0		4
Taxes (408)	42,989	42,407	5
Total Operating Expenses	732,738	697,700	
Net Operating Income	120,792	98,754	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	120,792	98,754	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	10,500	10,744	10
Miscellaneous Nonoperating Income (421)	664	297	11
Total Other Income	11,164	11,041	
Total Income	131,956	109,795	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	131,956	109,795	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,897	19,425	14
Amortization of Debt Discount and Expense (428)	1,479	1,479	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,458		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	28,834	20,904	
Net Income	103,122	88,891	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	856,787	767,896	20
Balance Transferred from Income (433)	103,122	88,891	21
Miscellaneous Credits to Surplus (434)	0	88,891	22
Miscellaneous Debits to Surplus--Debit (435)	0	88,891	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	959,909	856,787	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INVESTMENTS-CD'S AND MONEY MARKETS	5,106	5
WATER INVESTMENTS-CD'S AND MONEY MARKETS	5,394	6
Total (Acct. 419):	10,500	
Miscellaneous Nonoperating Income (421):		
SALES TAX DISCOUNT-ELECTRICT	44	7
MISCELLANEOUS SMALL ITEMS-ELECTRIC	100	8
MISCELLANEOUS SMALL ITEMS-WATER	520	9
Total (Acct. 421):	664	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	206,289	647,241	0	0	853,530	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	20	1,590			1,610	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	206,269	645,651	0	0	851,920	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	35,649		35,649	1
Electric operating expenses	40,692		40,692	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	76,341	0	76,341	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,216,557	1,994,069	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	674,344	622,668	2
Net Utility Plant	1,542,213	1,371,401	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,900	5,900	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	5,900	5,900	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	71,122	71,056	7
Total Other Property and Investments	77,022	76,956	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,811	44,642	8
Temporary Cash Investments (132)	75,563	(20,971)	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	79,563	77,443	11
Other Accounts Receivable (143)	16,904	12,899	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	112,849	97,341	14
Materials and Supplies (150)	2,910	2,853	15
Prepayments (165)	1,402	1,402	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	339,002	215,609	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,518	6,997	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	5,518	6,997	
Total Assets and Other Debits	1,963,755	1,670,963	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	40,759	27,919	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	959,909	856,787	23
Total Proprietary Capital	1,000,668	884,706	
LONG-TERM DEBT			
Bonds (221)	310,000	325,000	24
Advances from Municipality (223)	153,179		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	463,179	325,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	8,399	7,092	28
Payables to Municipality (233)	15,467	12,424	29
Customer Deposits (235)			30
Taxes Accrued (236)	35,550	35,550	31
Interest Accrued (237)	6,247	6,325	32
Other Current and Accrued Liabilities (238)	1,077	1,049	33
Total Current and Accrued Liabilities	66,740	62,440	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	433,168	398,817	41
Total Liabilities and Other Credits	1,963,755	1,670,963	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,440,574	0	0	719,662	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				56,321	7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,440,574	0	0	775,983	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	225,901	0	0	448,443	10
Total Accumulated Provision	225,901	0	0	448,443	
Net Utility Plant	1,214,673	0	0	327,540	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	203,880	418,788			622,668	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,697	21,411			42,108	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	945				945	6
Accruals charged other						7
accounts (specify):						8
Transportation	2,913	8,984			11,897	9
Salvage	487	684			1,171	10
Other credits (specify):						11
					0	12
Total credits	25,042	31,079	0	0	56,121	13
Debits during year						14
Book cost of plant retired	3,021	1,224			4,245	15
Cost of removal		200			200	16
Other debits (specify):						17
					0	18
Total debits	3,021	1,424	0	0	4,445	19
Balance End of Year	225,901	448,443	0	0	674,344	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
26.7 acres of land	5,900			5,900	2
Total Nonutility Property (121)	5,900	0	0	5,900	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	5,900	0	0	5,900	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	1,610	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	1,610	
Deductions:		
Accounts written off during the year: Utility Customers	1,610	5
Accounts written off during the year: Others		6
Total accounts written off	1,610	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,910	2,853	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>2,910</u>	<u>2,853</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue bonds	1,479	428	5,518	1
Total			5,518	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	27,919	1
Changes during year (explain):		
Water assets constructed by TIF district	12,840	2
Balance end of year	40,759	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue bonds	09/01/1992	09/01/2008	6.00%	310,000	1
Total Bonds (Account 221):				310,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Water construction loan	01/15/1997	08/15/2002	6.00%	153,179	1
Total for Account 223				153,179	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	35,550	1
Accruals:		
Charged water department expense	25,896	2
Charged electric department expense	17,093	3
Charged sewer department expense	371	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,360	
Taxes paid during year:		
County, state and local taxes	35,550	6
Social Security taxes	6,264	7
PSC Remainder Assessment	1,254	8
Other (explain):		
Gross receipts tax	292	9
Total payments and other debits	43,360	
Balance end of year	35,550	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue bonds	6,325	18,897	18,975	6,247	1
Subtotal	6,325	18,897	18,975	6,247	
Advances from Municipality (223)					
Construction loan	0	8,458	8,458	0	2
Subtotal	0	8,458	8,458	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	6,325	27,355	27,433	6,247	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	313,248	85,569				398,817	1
Add credits during year:							
For Services	2,174	5,695				7,869	2
For Mains						0	3
Other (specify):							
Distribution lines		26,482				26,482	4
Deduct charges (specify):							
NONE		0				0	5
Balance End of Year	315,422	117,746	0	0	0	433,168	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Water revenue bond fund	33,622	3
Water revenue bond reserve	37,500	4
Total (Acct. 125):	71,122	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,853	6
Electric	67,710	7
Sewer (Regulated)		8
Other (specify):		9
Total (Acct. 142):	79,563	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,467	10
Merchandising, jobbing and contract work		11
Other (specify):		
Interest	1,437	12
Total (Acct. 143):	16,904	
Receivables from Municipality (145):		
Payroll	16,062	13
Public fire protection	76,143	14
Sewer-joint meter costs	7,804	15
TIF district-construction costs	12,840	16
Total (Acct. 145):	112,849	
Prepayments (165):		
Insurance	1,402	17
Total (Acct. 165):	1,402	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
Sewer billings	15,467
Total (Acct. 233):	15,467
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,300,892	697,439	0	0	1,998,331	1
Materials and Supplies	2,881	0	0	0	2,881	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	214,890	433,615	0	0	648,505	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	314,335	101,657	0	0	415,992	6
Other (specify):					0	7
Average Net Rate Base	774,548	162,167	0	0	936,715	
Net Operating Income	67,174	53,618	0	0	120,792	8
Net Operating Income as a percent of						
Average Net Rate Base	8.67%	33.06%	N/A	N/A	12.90%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	34,339	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	908,348	3
Other (Specify):		4
Total Average Proprietary Capital	942,687	
Net Income		
Net Income	103,122	5
Percent Return on Proprietary Capital	10.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

Water rate increase in place for full year, implemented mid 1996

5. Obligations incurred or assumed, excluding commercial paper.

Water construction loan

6. Formal proceedings with the Public Service Commission.

Electric rate increase application in process

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-14)

Interest rate from 3.25% to 6.30%

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	203,860	1
Total Sales of Water	203,860	
Other Operating Revenues		
Forfeited Discounts (470)	381	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	600	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,448	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,429	
Total Operating Revenues	206,289	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	16,259	8
Pumping Expenses (620-625)	14,490	9
Water Treatment Expenses (630-635)	8,667	10
Transmission and Distribution Expenses (640-655)	18,539	11
Customer Accounts Expenses (901-904)	2,427	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	32,140	14
Total Operation and Maintenance Expenses	92,522	
Other Operating Expenses		
Depreciation Expense (403)	20,697	15
Amortization Expense (404-407)		16
Taxes (408)	25,896	17
Total Other Operating Expenses	46,593	
Total Operating Expenses	139,115	
NET OPERATING INCOME	67,174	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	342	1,431	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	342	1,431	
Metered Sales to General Customers (461)				
Residential	425	19,074	84,474	4
Commercial	69	9,720	30,002	5
Industrial	7	1,393	3,924	6
Total Metered Sales to General Customers (461)	501	30,187	118,400	
Private Fire Protection Service (462)	1		1,596	7
Public Fire Protection Service (463)	1		76,143	8
Other Sales to Public Authorities (464)	2	1,664	6,290	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	509	32,193	203,860	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	76,143	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	76,143	
Forfeited Discounts (470):		
Customer late payment charges	381	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	381	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Shop rent from municipality	600	8
Total Rents from Water Property (472)	600	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,448	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,448	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	5,285	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	302	3
Maintenance of Water Source Plant (605)	10,672	4
Total Source of Supply Expenses	16,259	
PUMPING EXPENSES		
Operation Labor (620)	5,285	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	6,128	7
Operation Supplies and Expenses (623)	967	8
Maintenance of Pumping Plant (625)	2,110	9
Total Pumping Expenses	14,490	
WATER TREATMENT EXPENSES		
Operation Labor (630)	5,329	10
Chemicals (631)	3,332	11
Operation Supplies and Expenses (632)	6	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,667	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,285	14
Operation Supplies and Expenses (641)	3,038	15
Maintenance of Distribution Reservoirs and Standpipes (650)	113	16
Maintenance of Mains (651)	5,975	17
Maintenance of Services (652)	487	18
Maintenance of Meters (653)	898	19
Maintenance of Hydrants (654)	2,743	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	18,539	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,651	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	756	24
Uncollectible Accounts (904)	20	25
Total Customer Accounts Expenses	2,427	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,813	27
Office Supplies and Expenses (921)	2,109	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,762	30
Property Insurance (924)	488	31
Injuries and Damages (925)	1,666	32
Employee Pensions and Benefits (926)	8,446	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	511	35
Transportation Expenses (933)	4,345	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	32,140	
Total Operation and Maintenance Expenses	92,522	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 of meter related tax equivalent	371	2
Net property tax equivalent		22,629	
Social Security	Percentage of wages	3,041	3
PSC Remainder Assessment	Percentage of revenues	226	4
Other (specify): NONE			5
Total tax expense		25,896	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240591				3
County tax rate	mills		7.452953				4
Local tax rate	mills		6.556897				5
School tax rate	mills		13.389872				6
Voc. school tax rate	mills		2.200391				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.840704				10
Less: state credit	mills		2.512543				11
Net tax rate	mills		27.328161				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.556897				14
Combined School Tax Rate	mills		15.590263				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.147160				17
Total Tax Rate	mills		29.840704				18
Ratio of Local and School Tax to Total	dec.		0.742180				19
Total tax net of state credit	mills		27.328161				20
Net Local and School Tax Rate	mills		20.282402				21
Utility Plant, Jan. 1	\$	1,318,854	1,318,854				22
Materials & Supplies	\$	2,853	2,853				23
Subtotal	\$	1,321,707	1,321,707				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,321,707	1,321,707				26
Assessment Ratio	dec.		0.830946				27
Assessed Value	\$	1,098,267	1,098,267				28
Net Local & School Rate	mills		20.282402				29
Tax Equiv. Computed for Current Year	\$	22,275	22,275				30
Tax Equivalent per 1994 PSC Report	\$	23,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	75,272	40,338	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	75,272	40,338	
PUMPING PLANT			
Land and Land Rights (320)	1,699		12
Structures and Improvements (321)	13,670	127,434	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	34,492	6,729	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	607		20
Total Pumping Plant	50,468	134,163	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	2,728	20,364	23
Total Water Treatment Plant	2,728	20,364	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,794		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			115,610	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	115,610	
PUMPING PLANT				
Land and Land Rights (320)			1,699	12
Structures and Improvements (321)			141,104	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			41,221	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			607	20
Total Pumping Plant	0	0	184,631	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,092	23
Total Water Treatment Plant	0	0	23,092	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,794	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	107,170		26
Transmission and Distribution Mains (343)	677,505	42,804	27
Fire Mains (344)			28
Services (345)	75,475	2,582	29
Meters (346)	43,976	7,245	30
Hydrants (348)	69,630	9,514	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	975,550	62,145	
GENERAL PLANT			
Land and Land Rights (389)		12,500	33
Structures and Improvements (390)	15,956		34
Office Furniture and Equipment (391)	738		35
Computer Equipment (391.1)	2,884		36
Transportation Equipment (392)	19,418		37
Stores Equipment (393)	1,991		38
Tools, Shop and Garage Equipment (394)	5,826	12,875	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	7,865		41
Communication Equipment (397)	1,824		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	690		44
Other Tangible Property (399)			45
Total General Plant	57,192	25,375	
Total utility plant in service directly assignable	1,161,210	282,385	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	1,161,210	282,385	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			107,170 26
Transmission and Distribution Mains (343)			720,309 27
Fire Mains (344)			0 28
Services (345)			78,057 29
Meters (346)	700		50,521 30
Hydrants (348)	2,321		76,823 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,021	0	1,034,674
GENERAL PLANT			
Land and Land Rights (389)			12,500 33
Structures and Improvements (390)			15,956 34
Office Furniture and Equipment (391)			738 35
Computer Equipment (391.1)			2,884 36
Transportation Equipment (392)			19,418 37
Stores Equipment (393)			1,991 38
Tools, Shop and Garage Equipment (394)			18,701 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			7,865 41
Communication Equipment (397)			1,824 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			690 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	82,567
Total utility plant in service directly assignable	3,021	0	1,440,574
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,021	0	1,440,574

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,972	2,972	1
February			2,716	2,716	2
March			3,058	3,058	3
April			2,837	2,837	4
May			2,789	2,789	5
June			3,061	3,061	6
July			2,865	2,865	7
August			2,882	2,882	8
September			2,835	2,835	9
October			2,912	2,912	10
November			2,578	2,578	11
December			2,861	2,861	12
Total for year	0	0	34,366	34,366	
Less: Measured or estimated water used in main flushing and water treatment during year				510	13
Less: Other utility use				700	14
Other utility use explanation:					15
Ice rink, firs, main breaks, winter running water					
Water pumped into distribution system				33,156	16
Less: Water sold				32,193	17
Losses and unaccounted for				963	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				227	21
Date of maximum: 6/2/1997					22
Cause of maximum:					23
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year				59	24
Date of minimum: 11/22/1997					25
Total KWH used for pumping for the year				74,471	26
If water is purchased: Vendor Name: n/a					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
115 S 3RD AVENUE	#4	77	12	99,360	Yes	1
602 N 3RD AVENUE	#5	73	10	151,200	Yes	2
214 S 3RD AVENUE	#6	42	12	141,120	Yes	3
301 S WEBER AVENUE	#7	40	8	67,680	Yes	4
399 S WEBER AVENUE	#8	50	12	72,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	115	602 N 3RD AVENUE	214 S 3RD AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	GRUNDFOS	5
Year Installed	1990	1990	1990	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	71	105	111	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9
Year Installed	1990	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	8	8	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#8		14
Location	301 S WEBER AVENUE	399 S WEBER AVENUE		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GRUNDFOS	GRUNDFOS		18
Year Installed	1990	1997		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	80	50		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22
Year Installed	1990	1997		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	8	5		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1920	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	144	144	9 10
Total capacity in gallons	40,000	150,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	400				400
M	D	6.000	41,072	124			41,196
M	D	8.000	15,520	953			16,473
M	D	10.000	6,325				6,325
Total Within Municipality			63,317	1,077	0	0	64,394
Total Utility			63,317	1,077	0	0	64,394

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	231				231		1
M	0.750	49				49		2
M	1.000	211				211	41	3
P	2.000		2			2		4
M	2.000	2	1			3		5
Total Utility		493	3	0	0	496	41	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	561	72	14		619	88	1
1.000	21	3			24	2	2
1.250	1			(1)	0		3
1.500	5			1	6	5	4
2.000	7				7	4	5
3.000	3				3	2	6
4.000	1				1	1	7
Total:	599	75	14	0	660	102	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	431	58	5	6		119	619	1
1.000	2	11	3	4	0	4	24	2
1.250							0	3
1.500		3		1		2	6	4
2.000		2		3	1	1	7	5
3.000					3		3	6
4.000					1		1	7
Total:	433	74	8	14	5	126	660	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	89	6	3		92	2
Total Fire Hydrants	90	6	3	0	93	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	95
Number of distribution system valves end of year:	138
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

605-well repair

Water Utility Plant in Service (Page W-08)

314 - New well #8
321 - New well #8
325 - New well #8
332 - New well #8
343, 345, 346, 348 - Additions per statistical schedule
389 - Land for future utility office expansion
394 - Trench box addition - \$ 1,503
Line locator - \$1,254
Generator - \$10,118

Water Mains (Page W-15)

Additions were paid for by Village in TIF district or out of working capital

Water Services (Page W-16)

Financed by utility working capital with charges to customers in accordance with utility rules and regulations

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	642,592	1
Total Sales of Electricity	642,592	
Other Operating Revenues		
Forfeited Discounts (450)	2,179	2
Miscellaneous Service Revenues (451)	100	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,370	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,649	
Total Operating Revenues	647,241	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	449,691	9
Transmission Expenses (550-553)	1,717	10
Distribution Expenses (560-576)	33,672	11
Customer Accounts Expenses (901-904)	4,567	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	65,472	14
Total Operation and Maintenance Expenses	555,119	
Other Expenses		
Depreciation Expense (403)	21,411	15
Amortization Expense (404-407)		16
Taxes (408)	17,093	17
Total Other Expenses	38,504	
Total Operating Expenses	593,623	
NET OPERATING INCOME	53,618	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Forfeited discounts	2,179	1
Total Forfeited Discounts (450)	2,179	
Miscellaneous Service Revenues (451):		
Miscellaneous	100	2
Total Miscellaneous Service Revenues (451)	100	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Garage rent from municipality	600	4
Telephone pole rental	454	5
Cable TV rental	1,316	6
Total Rent from Electric Property (454)	2,370	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		8
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	449,691	15
Other Expenses (546)		16
Total Other Power Supply Expenses	449,691	
Total Power Production Expenses	449,691	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	75	17
Operation Supplies and Expenses (551)	1,642	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>1,717</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	21,376	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	282	27
Maintenance of Lines (572)	4,884	28
Maintenance of Line Transformers (573)	2,367	29
Maintenance of Street Lighting and Signal Systems (574)	3,792	30
Maintenance of Meters (575)	971	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>33,672</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,221	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)	756	35
Uncollectible Accounts (904)	1,590	36
Total Customer Accounts Expenses	<u>4,567</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,020	38
Office Supplies and Expenses (921)	2,371	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	17,985	41
Property Insurance (924)	32	42
Injuries and Damages (925)	1,147	43
Employee Pensions and Benefits (926)	8,062	44
Regulatory Commission Expenses (928)	5,406	45
Miscellaneous General Expenses (930)	1,996	46
Transportation Expenses (933)	11,453	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	65,472	
Total Operation and Maintenance Expenses	555,119	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		12,550	1
Social Security		3,223	2
Wisconsin Gross Receipts Tax		292	3
PSC Remainder Assessment	Percentage of revenues	1,028	4
Other (specify): NONE			5
Total tax expense		17,093	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240591				3
County tax rate	mills		7.452953				4
Local tax rate	mills		6.556897				5
School tax rate	mills		13.389872				6
Voc. school tax rate	mills		2.200391				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.840704				10
Less: state credit	mills		2.512543				11
Net tax rate	mills		27.328161				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.556897				14
Combined School Tax Rate	mills		15.590263				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.147160				17
Total Tax Rate	mills		29.840704				18
Ratio of Local and School Tax to Total	dec.		0.742180				19
Total tax net of state credit	mills		27.328161				20
Net Local and School Tax Rate	mills		20.282402				21
Utility Plant, Jan. 1	\$	675,216	675,216				22
Materials & Supplies	\$	0					23
Subtotal	\$	675,216	675,216				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	675,216	675,216				26
Assessment Ratio	dec.		0.830946				27
Assessed Value	\$	561,068	561,068				28
Net Local & School Rate	mills		20.282402				29
Tax Equiv. Computed for Current Year	\$	11,380	11,380				30
Tax Equivalent per 1994 PSC Report	\$	12,550					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	12,550					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	627		34
Structures and Improvements (361)			35
Station Equipment (362)	93,555		36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	14,003	9,234	38
Overhead Conductors and Devices (365)	162,197	5,016	39
Underground Conduit (366)	31,198	223	40
Underground Conductors and Devices (367)	44,211	9,339	41
Line Transformers (368)	96,388	2,240	42
Services (369)	713	1,099	43
Meters (370)	31,409	3,512	44
Installations on Customers' Premises (371)	68		45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	73,112	1,253	47
Total Distribution Plant	547,481	31,916	
GENERAL PLANT			
Land and Land Rights (389)	250	12,500	48
Structures and Improvements (390)	46,980		49
Office Furniture and Equipment (391)	1,608		50
Computer Equipment (391.1)	4,014		51
Transportation Equipment (392)	59,894		52
Stores Equipment (393)	206		53
Tools, Shop and Garage Equipment (394)	10,249	1,254	54
Laboratory Equipment (395)			55
Power Operated Equipment (396)	1,059		56
Communication Equipment (397)	1,431		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			627 34
Structures and Improvements (361)			0 35
Station Equipment (362)			93,555 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	260		22,977 38
Overhead Conductors and Devices (365)	150		167,063 39
Underground Conduit (366)			31,421 40
Underground Conductors and Devices (367)			53,550 41
Line Transformers (368)			98,628 42
Services (369)			1,812 43
Meters (370)	814		34,107 44
Installations on Customers' Premises (371)			68 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			74,365 47
Total Distribution Plant	1,224	0	578,173
GENERAL PLANT			
Land and Land Rights (389)			12,750 48
Structures and Improvements (390)			46,980 49
Office Furniture and Equipment (391)			1,608 50
Computer Equipment (391.1)			4,014 51
Transportation Equipment (392)			59,894 52
Stores Equipment (393)			206 53
Tools, Shop and Garage Equipment (394)			11,503 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			1,059 56
Communication Equipment (397)			1,431 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,044		58
Other Tangible Property (399)			59
Total General Plant	127,735	13,754	
Total utility plant in service directly assignable	675,216	45,670	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 675,216	 45,670	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			2,044 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	141,489
Total utility plant in service directly assignable	1,224	0	719,662
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,224	0	719,662

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		17.25
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)	0.75	0.75
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	0	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	2,000	Monday	01/13/1997	11:00	1,136	1
February	02	2,000	Saturday	02/01/1997	11:00	1,019	2
March	03	2,000	Monday	03/24/1997	11:00	982	3
April	04	2,000	Monday	04/07/1997	11:00	928	4
May	05	2,000	Thursday	05/01/1997	11:00	926	5
June	06	2,000	Monday	06/23/1997	12:00	803	6
July	07	2,000	Wednesday	07/16/1997	15:00	914	7
August	08	2,000	Friday	08/01/1997	12:00	940	8
September	09	2,000	Monday	09/01/1997	12:00	877	9
October	10	2,000	Monday	10/06/1997	11:00	887	10
November	11	2,000	Monday	11/10/1997	12:00	1,022	11
December	12	2,000	Monday	12/08/1997	11:00	1,008	12
Total		24,000				11,442	

System Name STRATFORD ELECTRIC UTILITY

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC SERVICE

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		11,442	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		11,442	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		10,803	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		10,803	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		639	27
Total Energy Losses		639	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.5847%	29
Total Disposition of Energy		11,442	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	630	4,824	1
Total Sales for Residential Sales		630	4,824	
Commercial & Industrial				
10 & 30	CG-1	98	3,465	2
SMALL POWER	CP-1	8	1,525	3
LARGE POWER	CP-2	2	789	4
Total Sales for Commercial & Industrial		108	5,779	
Public Street & Highway Lighting				
STREET LIGHTIN	MG-1	1	186	5
ATHLETIC FIELD	MG-2	2	14	6
Total Sales for Public Street & Highway Lighting		3	200	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		741	10,803	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	302,076	(7,488)	294,588	1
0	0	302,076	(7,488)	294,588	
0	0	212,384	(5,434)	206,950	2
0	0	84,643	(2,335)	82,308	3
0	0	46,996	(1,168)	45,828	4
0	0	344,023	(8,937)	335,086	
0	0	12,549	(334)	12,215	5
0	0	724	(21)	703	6
0	0	13,273	(355)	12,918	
				0	7
0	0	0	0	0	
0	0	659,372	(16,780)	642,592	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WIS PUBLIC SERVICE				1
Point of Delivery		SUBSTATION				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		4160				4
Point of Metering		SUBSTATION				5
Total of 12 Monthly Maximum Demands -- kW		24,000				6
Average load factor		65.3082%				7
Total Cost of Purchased Power		451,938				8
Average cost per kWh		0.0395				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	567	569			12
	February	592	427			13
	March	575	407			14
	April	533	395			15
	May	528	398			16
	June	474	329			17
	July	534	380			18
	August	526	414			19
	September	514	363			20
	October	549	338			21
	November	571	451			22
	December	547	461			23
	Total kWh (000)	6,510	4,932			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
NONE							2
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
NONE						2
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	808	331	8,012	1
Acquired during year	42	4	100	2
Total	850	335	8,112	3
Retired during year	21			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	829	335	8,112	6
Number end of year accounted for as follows:				7
In customers' use	792	289	6,364	8
In utility's use	9	6	452	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	28	40	1,296	12
Total end of year	829	335	8,112	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	250	1
Mercury Vapor	250	13	4,280	2
Mercury Vapor	400	3	935	3
Sodium Vapor	100	5	2,080	4
Sodium Vapor	150	58	40,233	5
Sodium Vapor	250	57	79,716	6
Sodium Vapor	400	17	31,011	7
Total		154	158,505	
Ornamental				
NONE				8
Total		0	0	
Other				
Other	67	16	1	9
Other	116	48	1	10
Other	150	3	1	11
Other	165	12	21,785	12
Total		79	21,788	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

923-Expensed deferred preliminary study in 1996-project not undertaken
928-electric rate increase in process

Electric Utility Plant in Service (Page E-06)

389 - Land for future utility office
